COMBINED DECLARATION AND POWER OF ATTORNEY FOR PATENT APPLICATION

I believe I am the original, first and sole inventor (if only one name is listed below) or an original, first and

As a below named inventor, I hereby declare that:

Application Number

My residence, post office address and citizenship are as stated below next to my name.

joint inventor (if plural names are listed below) of the subject matter which is claimed and for which a patent is

sought on the invention entitled PROCESS FOR LACTOSE CONVERSION TO POLYOLS, the specification of which \boxtimes is attached hereto. was filed on _____ as United States Application No. _____. \Box was filed on _____ as International Application No. . . П and was amended on _____ (if applicable). \Box with amendments through _____ (if applicable). I hereby state that I have reviewed and understand the contents of the above-identified specification, including the claims, as amended by any amendment referred to above. I acknowledge the duty to disclose information which is material to patentability as defined in Title 37, Code of Federal Regulations, § 1.56. If this is a continuation-in-part application filed under the conditions specified in 35 U.S.C. § 120 which discloses and claims subject matter in addition to that disclosed in the prior copending application, I further acknowledge the duty to disclose material information as defined in 37 C.F.R. § 1.56 which occurred between the filing date of the prior application and the national or PCT international filing date of the continuation-in-part application. I hereby claim foreign priority benefits under Title 35, United States Code, § 119(a)-(d) of any foreign application(s) for patent or inventor's certificate or of any PCT International application(s) designating at least one country other than the United States of America listed below and have also identified below any foreign application(s) for patent or inventor's certificate or any PCT International application(s) designating at least one country other than the United States of America filed by me on the same subject matter having a filing date before that of the application(s) on which priority is claimed: Prior Foreign Application(s) Priority Claimed (Country) (Number) I hereby claim the benefit under Title 35, United States Code, § 119(e) of any United States provisional application(s) listed below:

Filing Date

I hereby claim the benefit under Title 35, United States Code, § 120 of any United States application(s) or § 365(c) of any PCT International application(s) designating the United States, listed below and, insofar as the subject matter of each of the claims of this application is not disclosed in the prior United States or PCT International application in the manner provided by the first paragraph of Title 35, United States Code, § 112, I acknowledge the duty to disclose material information as defined in Title 37, Code of Federal Regulations, § 1.56(a) which occurred between the filing date of the prior application and the national or PCT International filing date of this application:

(Application No.)	(Filing Date)	(Status: patented,
(11)	, ,	Pending, abandoned)

The undersigned hereby authorizes the U.S. attorney or agent named herein to accept and follow instructions from ______ as to any action to be taken in the Patent and Trademark Office regarding this application without direct communication between the U.S. attorney or agent and the undersigned. In the event of a change in the persons from whom instructions may be taken, the U.S. attorney or agent named herein will be so notified by the undersigned.

I hereby appoint the practitioners listed below to prosecute this application, to file a corresponding international application, and to transact all business in the Patent and Trademark Office connected therewith:

Name	Reg. No.	Name	Reg. No.
Name BLYVEIS, Deborah B. CALDWELL, Lisa M. GIRARD, Michael P. HAENDLER, Jeffrey B. HARDING, Tanya M. JAKUBEK, Joseph T. JONCUS, Stephen J. JONES, Michael D. KLARQUIST, Kenneth S.	Reg. No. 47,337 41,653 38,467 43,652 42,630 34,190 44,809 41,879 16,445 30,188	PETERSEN, David P. POLLEY, Richard J. RINEHART, Kyle B. RUPERT, Wayne W. RYBAK, Sheree L. SCOTTI, Robert F. SIEGEL, Susan Alpert SLATER, Stacey C. STEPHENS Jr., Donald L. STUART, John W.	Reg. No. 28,106 28,107 47,027 34,420 47,913 39,830 43,121 36,011 34,022 24,540
KLITZKE II, Ramon A. LEIGH, James S. MAURER, Gregory L. NOONAN, William D. ORR, David E. MAY, Stephen R.	30,188 20,434 43,781 30,878 44,988	VANDENBERG, John D. WHINSTON, Arthur L. WIGHT, Stephen A. WINN, Garth A.	31,312 19,155 37,759 33,220

Address all telephone calls to Wayne W. Rupert at telephone number (503) 226-7391.

Address all correspondence to:

KLARQUIST SPARKMAN CAMPBELL LEIGH AND WHINSTON, LLP 121 SW Salmon Street, Suite 1600 Portland, OR 97204-2988

I hereby declare that all statements made herein of my own knowledge are true and that all statements made on information and belief are believed to be true; and further that these statements were made with the knowledge that willful false statements and the like so made are punishable by fine or imprisonment, or both, under § 1001 of Title 18 of the United States Code and that such willful false statements may jeopardize the validity of the application or any patent issued thereon.

Full Name of Sole Inventor:

Douglas Charles Elliott

Dayler Charles Elliott

Inventor's Signature

Richland, Washington

Citizenship:

Residence:

United States of America

Post Office Address:

348 Adair Drive, Richland, Washington, 99352